

## **2020 Legislative Council General Election**

### **Claim for Government Payment in respect of Declared Election Expenses Notes for Candidate and Independent Auditor of Candidate of Legislative Council Election**

#### **Purpose**

1. Pursuant to section 10 of the Emergency (Date of General Election) (Seventh Term of the Legislative Council) Regulation (Cap. 241L) (“the Regulation”), for the discontinued 2020 Legislative Council General Election, the Secretary for Constitutional and Mainland Affairs has issued the “Guidelines on Claim for Government Payment in respect of Declared Election Expenses” (“Guidelines”) indicating the manner and form in which a claim for a payment referred to in section 9(1) of the Regulation must be made, supported and verified; and the particulars that such a claim must contain. The purpose of this set of Notes, which has been prepared in consultation with the Hong Kong Institute of Certified Public Accountants (“HKICPA”), is to provide guidance to the eligible candidate or list of candidates (“candidate<sup>1</sup>”) and the auditor of the candidate, in order that:
  - (i) the candidate will establish proper internal controls in relation to the accounting requirements to ensure that his/her election return (with the account of the declared election expenses) complies with section 37(1)(a) and (2)(b)(i) and (v) of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554) (the “ECICO”); and
  - (ii) the auditor of the candidate will be able to plan and perform appropriate procedures for a reasonable assurance engagement as required by the Guidelines.

#### **Background**

2. Pursuant to section 9(1) of the Regulation, for the discontinued 2020 Legislative Council General Election, an eligible person or eligible group is entitled to receive a payment from the Government in an amount equal to the declared election expenses. For the purposes of section 9(1), a person is an eligible person if-
  - (a) a Returning Officer at the discontinued election accepted a nomination form in respect of the person;
  - (b) the Returning Officer did not decide that the nomination form or the nomination was invalid under section 16 of the Electoral Affairs Commission (Electoral Procedure) (Legislative Council) Regulation (Cap. 541D) (“Cap. 541D”) before the discontinuation date; and
  - (c) the person did not withdraw the person’s candidature.

Furthermore, a group of persons is an eligible group if-

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<sup>1</sup> In this Notes, as far as the text permits, the reference to a “candidate” includes a list of candidates in the election of a geographical constituency or the District Council (second) functional constituency.

- (a) a Returning Officer at the discontinued election accepted a nomination form containing a nomination list in respect of the group;
- (b) the Returning Officer did not decide that the nomination form was invalid under section 16 of Cap. 541D before the discontinuation date; and
- (c) the Returning Officer did not reject the nomination list under section 38(7) of the Legislative Council Ordinance (Cap. 542) before the discontinuation date.

The “declared election expenses” means the amount set out as the candidate’s election expenses in the election return lodged for the discontinued election. The “election return” means the election return required to be lodged in accordance with section 37(1) of the ECICO.

### **Notes for Candidate**

3. For making a claim under the Regulation, a candidate must complete the form “2020 Legislative Council General Election Claim for Government Payment in respect of Declared Election Expenses” (REO/C/21A/2020LCE) (“the Claim Form”). The completed Claim Form must be presented in person by the candidate or his/her agent to the Chief Electoral Officer (“CEO”) during ordinary business hours within the period specified in paragraph 6 below for lodging an election return. The Claim Form must also be accompanied by an election return and an auditor’s report. If the claim is made in respect of a list of Legislative Council candidates consisting of more than one candidate, one of the candidates on the list must be nominated in the Claim Form to receive the payment on behalf of all the candidates on the list.
4. The auditor so appointed must, after he/she has conducted the engagement, provide an independent auditor’s report to the CEO. The report must:
  - (a) state that the auditor has audited the account of the declared election expenses by conducting a reasonable assurance engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*; and
  - (b) state the auditor’s opinion as to whether the election return complies with section 37(1)(a) and (2)(b)(i) and (v) of the ECICO in all material respects.
5. Given the above, the candidate must establish proper internal controls in relation to the accounting requirements to comply with section 37(1)(a) and (2)(b)(i) and (v) of the ECICO.
6. Section 37(1) of the ECICO states that each candidate at an election must lodge with the CEO an election return setting out:
  - (a) the candidate’s election expenses at the election; and
  - (b) all election donations received by or on behalf of the candidate in connection with the election.

Section 37(2)(b) of the ECICO states that the candidate must ensure that the election return is accompanied:

- (i) in the case of each election expense of \$500 or more, by an invoice and a receipt giving particulars of the expenditure; and
- (ii) in the case of each election donation of more than \$1,000 or, in the case of an election donation consisting of goods or a service, of more than \$1,000 in value, by a copy of the receipt issued to the donor giving particulars of the donor and the donation; and
- (iii) where an election donation or part of an election donation that was received by or on behalf of the candidate in connection with the election was not used for that purpose was disposed of in accordance with section 19 of the ECICO, by a copy of the receipt given by the recipient of the donation or part; and
- (iv) where an election donation or part of an election donation that was received by or on behalf of the candidate in connection with the election was not used for that purpose was not disposed of in accordance with section 19(3)<sup>2</sup> of the ECICO, by an explanation setting out the reason why it was not disposed of in accordance with that section; and
- (v) by a declaration in a form provided or specified by the appropriate authority verifying the contents of the return.

The completed election return in a specified form (a copy of which has been given to a candidate upon his/her submission of nomination) must be submitted to the CEO on or before 29 September 2020.

7. The candidate needs to make arrangements to institute proper internal controls to ensure that all election donations to which he/she receives and all election expenses for which he/she incurs are properly accounted for and recorded in his/her books and records.
8. The proper internal controls in relation to the accounting requirements should include the following:
  - (a) a candidate should appoint a treasurer (or an election expense agent) before accepting an election donation or incurring an election expense. This is to ensure that all election donations received and expenses incurred for the campaign of a candidate are properly recorded in the books and records;

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<sup>2</sup> Section 19(3) of the ECICO requires that any unspent or unused donations must be given to charitable institutions or trusts of a public character chosen by the candidates. Section 19(4) of the ECICO requires that any amount of donations that exceeds the maximum limit of election expenses must also be given to such charitable institutions or trusts.

- (b) all election donations relating to the election campaign should be recorded in the books and records as soon as practicable and election donations in cash or cheque should be deposited in a separate bank account of a candidate – for the sole purpose of the candidate’s election campaign, as soon as practicable and preferably within 3 working days of receipt;
  - (c) the candidate and the treasurer (or an election expense agent) should ensure that a cash book is maintained to record all election donations received and election expenses paid and regular bank reconciliations should be carried out; and
  - (d) all donation receipts and election expense payments should be supported by documentation and properly filed.
9. The candidate should also note that for all outstanding claims included as election expenses in the election return, a payment schedule for settlement of the outstanding claims should be indicated in the election return and the Claim Form. The candidate is then required to submit invoice(s) and receipt(s) in the case of each election expense of \$500 or more to the CEO within 30 days of settlement of the outstanding claims.
10. On re-use of old materials for election purpose (e.g. re-use of old publicity boards), the cost incurred for refurbishing and the estimated value of the old materials should be counted towards the candidate’s election expenses. For candidates eligible for lodging a claim, the cost incurred for refurbishment of the old materials will be considered in calculating the amount to be payable to the candidate, whilst the estimated value of the old materials will not be counted in the amount to be payable to the candidate. The above principle will also apply to reuse of other old materials for election purpose.
11. Any financial benefit given by an organisation or individual to a candidate for the purpose of meeting, or contributing towards meeting his/her election expenses should be declared as election donation and accounted for in the election return. Any goods and services obtained free of charge or at a discount are donation-in-kind and their estimated fair value should be included in the election return both as an election donation and election expense where appropriate. Fund raising campaigns organised by a political body or an organisation without specific reference to the candidate will not be counted as the candidate’s election activity. However, any contributions from such political body or organisation to the candidate will need to be recorded as election donations received by the candidate.
12. The candidate should ensure that the auditor is to have access, at all reasonable times, to all records, documents, books, accounts and vouchers and to such information and explanations that, in the auditor’s opinion, are necessary to conduct the assurance engagement in accordance with the Hong Kong Standards on Assurance Engagements.
13. A candidate who makes a statement that he/she knows or ought to know is materially false or misleading in his/her return and declaration of election expenses and election donations or any advance return and declaration of election donations engages in a corrupt conduct under section 20 of the ECICO and is punishable by \$500,000 and imprisonment for 7 years.

14. In relation to election expenses and election donations, a candidate and his/her treasurer (or his/her election expense agent) should make reference to the prevailing Electoral Affairs Commission's "Guidelines on Election-related Activities in respect of the Legislative Council Election", in particular the chapter entitled "Election Expenses and Election Donations" and the Appendix entitled "Items of Expenses which may be Counted towards Election Expenses".
15. Where a payment from the Government in an amount equal to the declared election expense is made to the candidate and the relevant candidate is not entitled to receive the whole or part of the amount paid in accordance with the relevant electoral laws, the relevant candidate shall arrange to repay to the Government of the Hong Kong Special Administrative Region any over-paid amount immediately. Any amount that is not repaid may be recovered as a civil debt due to the Government.

## **Notes for Auditor**

### *Background information*

16. A claim under the Regulation must be made by a candidate on the Claim Form. The completed Claim Form must be presented in person by the candidate or his/her agent to the CEO during ordinary business hours within the period specified in paragraph 6 above for lodging an election return. The Claim Form must also be accompanied by an election return and an auditor's report.
17. The auditor's responsibilities under the Regulation are set out in paragraph 4 above. In consultation with the HKICPA, the auditor should conduct the engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*.

### *Engagement letter*

18. It is important that there is a clear understanding and agreement with the candidate as to the nature of the services that the auditor is to provide. To avoid any misunderstanding, the agreement should be put in writing in the form of an engagement letter. It is suggested that the terms of the engagement be agreed with the candidate prior to accepting the appointment as auditor for a candidate.

### *Planning and conducting the engagement*

19. The auditor who has decided to take on the appointment should familiarise himself/herself with the relevant ordinances and guidelines such as:
  - (a) Part 6 of the ECICO (Cap. 554);
  - (b) Guidelines issued under the Emergency (Date of General Election) (Seventh Term of the Legislative Council) Regulation (Cap. 241L); and

- (c) “Guidelines on Election-related Activities in respect of the Legislative Council Election”, in particular the chapter entitled “Election Expenses and Election Donations” and the Appendix entitled “Items of Expenses which may be Counted towards Election Expenses”.
20. The auditor should conduct a reasonable assurance engagement in such a way that he/she can conclude on a reasonable basis whether the election return complies with section 37(1)(a) and 2(b)(i) and (v) of the ECICO. In case of doubt, the auditor should make reference to the relevant ordinances/regulations and the “Guidelines on Election-related Activities in respect of the Legislative Council Election” and seek clarification from the Registration and Electoral Office where appropriate.
21. The auditor should have an understanding of the internal controls to plan the engagement. To obtain the information needed for internal controls, the auditor should consider visiting campaign sites to obtain an overall view of the controls and to obtain information on items such as major suppliers, volunteer labour and normal campaign expenditures.
22. In conducting a reasonable assurance engagement, the auditor should perform such procedures<sup>3</sup> as he/she considers necessary in the circumstances and obtain all the information and explanations from the candidate which he/she considers necessary in order to make his/her conclusion.
23. The auditor should be aware of the engagement risks associated with the accounting for election expenses by the candidate. Accordingly, he/she should pay particular attention to the special features of election expenses which may be incurred by the candidate, including:
- (a) election expenses mean expenses incurred or to be incurred before, during or after an election, by a candidate or his/her election expense agent on his/her behalf for the purpose of promoting his/her election, or prejudicing the election of another candidate or other candidates and include the value of election donations consisting of goods and services used for that purpose;
  - (b) for those election expenses, each of which is \$500 or more, included in the candidate’s election return, the candidate must provide invoice(s) and receipt(s) with the election return pursuant to section 37(2)(b)(i) of the ECICO. Otherwise, the election expenses concerned will not be taken into account in determining the amount payable;
  - (c) an invoice and a receipt for an election expense may be included in the same document (see section 37(3) of the ECICO);

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<sup>3</sup> The auditor’s procedures would normally include:

- (a) performing tests of transactions;
- (b) obtaining an understanding of the accounting systems and control in order to assess their adequacy as a basis for the preparation of the account of the declared election expenses and to establish whether proper books and records have been kept and maintained by the candidate;
- (c) assessing significant estimates and judgements made by the candidate in the preparation of the account of the declared election expenses; and
- (d) evaluating the overall adequacy of the presentation of information in the account of the declared election expenses.

- (d) the invoices and receipts submitted by the candidate should include sufficient particulars, including –
  - (i) date;
  - (ii) details of the expense item (i.e. information and amount of the goods or services);
  - (iii) information of the organisation or person (other than the candidate himself/herself) providing the goods or services; and
  - (iv) information supporting that the organisation or person (other than the candidate himself/herself) providing the goods or services has received the relevant payment in full (e.g. name and signature of the recipient, or the stamp of the organisation or signature of its authorised person);
- (e) in the case that an election donation (including multiple election donations from the same donor) consisting of goods or service of more than \$1,000 in value is included as candidate's declared election expenses in the election return, the candidate must issue a "Standard Receipt for Election Donations" to the donor and submit a copy of receipt with the election return pursuant to section 37(2)(b)(ii) of the ECICO.
- (f) no invoices or receipts may be altered except by the supplier(s)/issuer(s) themselves with their endorsement;
- (g) for all outstanding claims included as election expenses in the election return, a payment schedule for settlement of the outstanding claims should be indicated in the election return and the Claim Form. The candidate is then required to submit invoice(s) and receipt(s) in the case of each election expense of \$500 or more to the CEO within 30 days of settlement of the outstanding claims; and
- (h) common election expenses may include:
  - (i) fees and allowances, including travelling expenses, paid to agents and assistants engaged in relation to one's election activities (Remarks: If the agents and/or assistants are staff members currently employed by an incumbent member who is seeking a new term in office, appropriate apportionment of the wages paid to the staff members concerned should be declared in the candidate's election return);
  - (ii) costs incurred for meals and drinks for agents and assistants before and on polling day;
  - (iii) costs incurred for design and production of election advertisements such as banners, signboards, placards, posters, handbills, publicity pamphlets, video and audio recordings, electronic messages and various forms of literature or publicity material for promoting the election of a candidate or prejudicing the election of another candidate or candidates [Note: costs incurred for publicity materials to give thanks to electors for their support after the election will not be counted as election expense];

- (iv) costs incurred for display and removal of election advertisements including labour charges. If the election advertisements have not been removed by the deadline specified by the Electoral Affairs Commission, the removal costs for the election advertisements charged by the government departments should also be included;
- (v) costs incurred by the relevant authorities for removal of election advertisements displayed without authorisation;
- (vi) costs incurred for renting space used in connection with the election campaign (Remarks: (a) If the space used is part of the ward office of an incumbent member who is seeking a new term in office, appropriate apportionment of the rentals paid should be declared in the candidate's election return and relevant invoice and receipt should be obtained from the landlord, instead of being issued by the incumbent member. (b) If a candidate (who is not an incumbent member) rents part of the ward office of an incumbent member, appropriate apportionment of the rentals paid should be declared in the candidate's election return and relevant invoice and receipt should be obtained from the recipient of the apportioned rentals paid by the candidate);
- (vii) cost of stationery used in connection with the election campaign;
- (viii) operation/miscellaneous costs in connection with the election campaign, e.g. photocopying, hire of telephone line and fax line [Note: election deposit will not be counted as election expense];
- (ix) postage for mailing of publicity materials;
- (x) costs incurred for the hire of transport in connection with the election;
- (xi) costs incurred for publicity by vehicles (Remarks: If a vehicle is lent to the candidate by any person(s) without charging the candidate, the candidate is also required to declare the estimated market value of rental of similar vehicles in his/her election return apart from reporting the free service or goods as election donations);
- (xii) costs of advertisements in media, taxi or other public transport;
- (xiii) costs incurred for election meetings, including venue charges;
- (xiv) costs of T-shirts, armbands, caps, etc and other identification devices for election agents and assistants;
- (xv) costs incurred for refurbishing as well as the estimated value of old publicity boards;



- (xvi) costs incurred in the publication by a candidate during the election period (i.e. the period beginning on 18 July 2020 and ending on 31 July 2020) of a document that gives details of work done by the candidate in the capacity of the Chief Executive; a member of the Legislative Council, a District Council or the Heung Yee Kuk; the Chairman, Vice-chairman or a member of the Executive Committee of a Rural Committee; or a Rural Representative;
- (xvii) costs incurred by the political body or organisation of the candidate in promoting his/her election [Note: Costs of meeting where the platform of the political body or organisation is publicised without specific reference to the candidate will not be counted as election expenses.];
- (xviii) costs for obtaining legal/professional advice incurred in respect of the conduct or management of an election (e.g. (a) where a candidate asks his/her lawyer to vet an election publicity pamphlet to make sure that statements contained in it do not amount to libel, (b) where a candidate engages building professionals to advise on or carry out building works for erection of election advertisements). [Note: Fees incurred for obtaining (a) legal advice on the general interpretation/application of the electoral laws including whether a particular item of expense can be regarded as “election expenses” and “election donations”, and (b) professional advice on the apportionment of expenses between purposes related to an election and any other purpose, will not be regarded as election expenses.];
- (xix) interest incurred from a loan to finance the campaigning activities of a candidate. [In case of an interest-free loan, the interest waived should be declared as an election donation and correspondingly as an election expense. A reasonable amount should be assessed by reference to the market interest rate.];
- (xx) subsidy of activities organised for promoting one’s candidature is a form of election donation which is counted as election expense (e.g. (a) allowance paid to the workers in the activities organised by an organisation for promoting the candidate and/or (b) the sponsorship made by the organisation for the said activities);
- (xxi) although some people may not charge the candidate for the goods supplied or work, labour and services rendered (except voluntary services), a reasonable sum estimated for such charges, over any allowance or discount usually given to customers, is an election expense (which is correspondingly an election donation made by these people);
- (xxii) goods given incidental to the provision of voluntary service;
- (xxiii) costs for charities undertaken for the purpose of promoting one’s candidature; and
- (xxiv) costs for any negative publicity launched against one’s opponent.

24. The auditor should note that as with most organisations that receive funds by donation, due to the inherent limitation on being able to be satisfied as to the completeness of election donations records, it is not possible to determine the extent, if any, of unrecorded election donations. Furthermore, since donated property and services are both election donations and expenses, it is not possible to confirm that all expenses have been recorded. The auditor should nevertheless be alert for specific circumstances arousing suspicion that the account of the declared election expenses is not complete. Such circumstances include situations where campaign expenditures were significantly in excess of election donations or the reconciliation of the bank account was not properly done. In such situations, it is possible that some cash receipts (through election donations or loans) have not been recorded. The auditor should make enquiries on how the expenditures were made. The auditor should also consider practical issues associated with estimations of fair values of election donations-in-kind.
25. If necessary, the auditor should make enquiries with the candidate to ensure that all the candidate's election expenses have been recorded with reference to the "Guidelines on Election-related Activities in respect of the Legislative Council Election", in particular the chapter entitled "Election Expenses and Election Donations" and the Appendix entitled "Items of Expenses which may be Counted towards Election Expenses".

*Compliance with section 37(1)(a) of the ECICO*

26. In relation to the compliance with section 37(1)(a) of the ECICO, obtaining assurance as to the completeness and accuracy of election expenses can be difficult for the auditor, as it would not be practicable for him/her to determine that the books and records of the candidate include all transactions relating to the election. In view of the above, the auditor should perform proper procedures to support his/her conclusion as to whether the election return complies with section 37(1)(a) of the ECICO to the extent that the account of the declared election expenses in the election return set out, in all material respects, the election expenses of the candidate that have been recorded in the books and records of the candidate made available to him/her.

*Compliance with section 37(2)(b)(i) and (v) of the ECICO*

27. In relation to the compliance with section 37(2)(b)(i) and (v) of the ECICO, the auditor should check whether the candidate has maintained sufficient records to comply with the documentation requirements in accordance with the requirements of that section.

*Letter of representation*

28. If necessary, the auditor should obtain a representation letter from the candidate as to representations that the auditor considers of significance in forming his/her conclusion. For example, the auditor should obtain written assurance from the candidate that he/she is not aware of any violations of section 37(1)(a) and (2)(b)(i) and (v) of the ECICO.

*Reporting*

29. If the auditor is of the opinion that the election return (with the account of the declared election expenses) has not been properly prepared by the candidate, or if the auditor fails to obtain all the information and explanations which are necessary for the purpose of conducting his/her reasonable assurance engagement, he/she should make appropriate qualifications in his/her auditor's report in accordance with the requirements of HKSAE 3000 (Revised).
30. If the auditor is of the opinion that there exists any other material non-compliance with the requirements of section 37(1)(a) and (2)(b)(i) and (v) of the ECICO, he/she should make full disclosure and where possible, quantify the effects of such non-compliance in the auditor's report in accordance with the requirements of HKSAE 3000 (Revised).

*Specimen auditor's report*

31. A specimen auditor's report is attached at the **Appendix**.

Registration and Electoral Office  
August 2020

**SPECIMEN INDEPENDENT AUDITOR'S ASSURANCE REPORT  
ON THE ELECTION RETURN  
(WITH THE ACCOUNT OF THE DECLARED ELECTION EXPENSES) UNDER THE  
2020 LEGISLATIVE COUNCIL GENERAL ELECTION  
CLAIM FOR GOVERNMENT PAYMENT IN RESPECT OF  
DECLARED ELECTION EXPENSES**

**INDEPENDENT AUDITOR'S ASSURANCE REPORT**

To (*Name of Candidate, Name of Constituency*) (the "Candidate")

We have been engaged to perform a reasonable assurance engagement on the account of the declared election expenses as set out in Section A to Section G of the attached election return of the Candidate(s) in the respect of the 2020 Legislative Council General Election (the "Election") pursuant to the requirements set out in the "2020 Legislative Council General Election - Guidelines on Claims for Government Payment in respect of Declared Election Expenses" ("the Guidelines") issued by the Secretary for the Constitutional and Mainland Affairs according to section 10 of the Emergency (Date of General Election) (Seventh Term of the Legislative Council) Regulation (Cap. 241L).

*Responsibilities of the Candidate*

The Candidate is required to prepare and is responsible for an election return in compliance with section 37(1) and (2) of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554) ("ECICO").

*Our Independence and Quality Control*

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Control 1<sup>1</sup> and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

*Auditor's Responsibilities*

Our responsibility is to form an independent opinion, based on the results of the procedures performed by us, as to whether the election return complies with section 37(1)(a) and (2)(b)(i) and (v) of the ECICO, in all material respects, and to report our opinion to you<sup>2</sup>.

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<sup>1</sup> HKSQC 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*.

<sup>2</sup> Auditors may consider it appropriate to clarify to whom they are responsible here or elsewhere in the report in accordance with their risk management policies and with reference to Professional Risk Management Bulletin No. 2 "Auditors' Duty of Care To Third Parties and The Audit Report".

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the HKICPA and with reference to the *2020 Legislative Council General Election Claim for Government Payment in respect of Declared Election Expenses - Notes for Candidate and Independent Auditor of Candidate of Legislative Council Election* issued in August 2020 by the Registration and Electoral Office (“REO”) of the HKSAR Government (the “REO Notes”). We have planned and performed our work to obtain reasonable assurance for giving our opinion below.

The reasonable assurance engagement includes performing the procedures set out in the REO Notes and examination, on a test basis, of evidence supporting the amounts and disclosure of the items stated in the account of the declared election expenses of the election return. It also includes an assessment of the significant estimates and judgements made by the Candidate(s) in the preparation of the account of the declared election expenses of the election return.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Inherent limitations*

As it was not practicable for us, given the nature of the transactions relating to the Election, to determine that the books and records of the Candidate include all such transactions, we performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the election return complies with section 37(1)(a) of the ECICO, in all material respects, to the extent that the account of the declared election expenses of the election return set out the election expenses of the Candidate that have been recorded in the books and records of the Candidate made available to us, and the election return complies with section 37(2)(b)(i) and (v) of the ECICO, in all material respects, in respect of the election expenses so declared therein.

#### *Opinion<sup>3</sup>*

Based on the foregoing, in our opinion:

- the election return complies with section 37(1)(a) of the ECICO, in all material respects, to the extent that the account of the declared election expenses of the election return has set out the election expenses of the Candidate that have been recorded in the books and records of the Candidate made available to us; and
- the election return complies with section 37(2)(b)(i) and (v) of the ECICO, in all material respects, in respect of the election expenses so declared therein.

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<sup>3</sup> In the circumstances where the auditor expresses a qualified conclusion or a disclaimer of conclusion or adverse conclusion, the auditor's report is to be modified accordingly as required in paragraph 69(1)(v) of HKSAAE 3000 (Revised). Further guidance is set out in paragraphs 74 to 77, A183, A189 to A192 of HKSAAE 3000 (Revised).

*Intended Users and Purpose*

This report is intended for filing with the REO of the HKSAR Government, and is not intended to be, and should not be, used by anyone for any other purpose.

[*Name of firm*]

[\* *Certified Public Accountants (Practising) / Certified Public Accountants*]

[*Auditor's Address*]

Hong Kong

[*Date*]

\* Please delete as appropriate.

## 2020 年立法會換屆選舉

### 申報選舉開支的相關政府付款的申索 立法會選舉候選人和候選人的獨立核數師須知

#### 目的

1. 根據《緊急情況(換屆選舉日期)(第七屆立法會)規例》(第 241L 章)(「《規例》」)第 10 條的規定，就已中止的 2020 年立法會換屆選舉，政制及內地事務局局長已發出「申報選舉開支的相關政府付款的申索指引」(「指引」)，示明須以何種方式及形式，作出、支持和核實該規例第 9(1)條提述的款項的申索；及該類申索所須載有的詳情。當局經徵詢香港會計師公會的意見後，擬備這份須知供合資格的候選人或候選人名單(「候選人<sup>1</sup>」)；以及候選人的核數師參考，以便：
  - (i) 候選人就會計要求建立妥善的內部監控，以確保其選舉申報書(連同申報選舉開支的帳目)符合《選舉(舞弊及非法行為)條例》(第 554 章)(「《條例》」)第 37(1)(a)及(2)(b)(i)及(v)條的規定；以及
  - (ii) 候選人的核數師能根據指引的規定計劃和執行適當程序，以便進行合理核證工作。

#### 背景

2. 根據《規例》第 9(1)條的規定，就已中止的 2020 年立法會換屆選舉，合資格人士或合資格組合，有權從政府收取款額相等於申報選舉開支的款項。就第 9(1)條而言，如符合以下情況，某人即屬合資格人士—
  - (a) 已中止的選舉的選舉主任，已接受該人的提名表格；
  - (b) 該選舉主任並無在中止日期之前，根據《選舉管理委員會(選舉程序)(立法會)規例》(第 541D 章)(「《第 541D 章》」)第 16 條，決定該提名表格或有關提名屬無效；及
  - (c) 該人並非經已退出而不再是已中止的選舉的候選人。

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<sup>1</sup> 在這份須知中，在文意許可的情況下，凡提述「候選人」一詞，包括在地方選區或區議會(第二)功能界別選舉中的候選人名單。

此外，如符合以下情況，某由個別人士組成的組合，即屬合資格組合—

- (a) 已中止的選舉的選舉主任，已接受載有該組合的提名名單的提名表格；
- (b) 該選舉主任並無在中止日期之前，根據《第 541D 章》第 16 條，決定該提名表格屬無效；及
- (c) 該選舉主任並無在中止日期之前，根據《立法會條例》(第 542 章)第 38(7)條，拒絕接納該提名名單。

「申報選舉開支」是指候選人為已中止的選舉而提交的選舉申報書內所列該候選人的選舉開支。「選舉申報書」指須按照《條例》第 37(1)條要求所提交的選舉申報書。

### 候選人須知

- 3. 候選人按《規例》提出申索，必須以「2020 年立法會換屆選舉申報選舉開支的相關政府付款的申索」(REO/C/21A/2020LCE)表格(「申索表格」)填報，並須在下文第 6 段指明的提交選舉申報書期限的通常辦公時間內，由候選人或其代理人親自送交總選舉事務主任。申索表格須連同一份選舉申報書及一份核數師報告一併遞交。如申索是就有多於一名候選人的立法會選舉候選人名單作出的，則在申索表格中必須指定該名單上的其中一名候選人代表該名單上的所有候選人收取支付的款額。
- 4. 獲委任的核數師在完成核證工作後，須向總選舉事務主任提供一份獨立核數師報告。該報告必須：
  - (a) 述明核數師已根據香港鑒證業務準則第 3000 號(經修訂)「非審核或審閱過往財務資料之鑒證工作」進行合理核證工作，審計有關申報選舉開支的帳目；以及
  - (b) 述明按核數師的意見，有關選舉申報書是否在所有要項上均符合《條例》第 37(1)(a)及(2)(b)(i)及(v)條的規定。
- 5. 鑑於以上所述，候選人必須就會計要求建立妥善的內部監控，以符合《條例》第 37(1)(a)及(2)(b)(i)及(v)條的規定。
- 6. 《條例》第 37(1)條訂明，在選舉中的候選人必須向總選舉事務主任提交選舉申報書，列出：
  - (a) 該候選人在該項選舉中的選舉開支；及



(b) 曾由該候選人或由他人代該候選人在與該項選舉有關連的情況下收取的所有選舉捐贈。

《條例》第 37(2)(b)條訂明，候選人必須確保選舉申報書附有：

- (i) (就每項 500 元或以上的選舉開支而言)載有該項支出的詳情的發票及收據；及
- (ii) (就每項 1,000 元以上或每項包含貨品或服務而價值 1,000 元以上的選舉捐贈而言)發給捐贈者的載有關於該捐贈者及該項選舉捐贈的詳情的收據的副本；及
- (iii) (如由候選人或由他人代候選人在與選舉有關連的情況下收取的某項選舉捐贈或某項選舉捐贈的一部分沒有用於該用途而已按照《條例》第 19 條處置)收取該等如此處置的選舉捐贈或部分選舉捐贈的人所發出的收據的副本；及
- (iv) (如由候選人或由他人代候選人在與選舉有關連的情況下收取的某項選舉捐贈或某項選舉捐贈的一部分沒有用於該用途，亦沒有按照《條例》第 19(3)條<sup>2</sup>處置)書面解釋，列出沒有按照該條處置該項選舉捐贈或該部分選舉捐贈的理由；及
- (v) 採用有關主管當局提供或指明的表格或格式所作的聲明書，證明申報書內容屬實。

選舉申報書須採用指明表格(候選人在遞交提名時已獲發給該表格)，候選人須在 2020 年 9 月 29 日或之前，將填妥的選舉申報書提交總選舉事務主任。

- 7. 候選人須作出安排，以建立妥善的內部監控，確保候選人收取的所有選舉捐贈及其招致的所有選舉開支，均妥善計入及載錄於候選人的帳簿及紀錄上。
- 8. 就會計要求的妥善的內部監控應包括以下各方面：
  - (a) 候選人應在接受選舉捐贈或招致選舉開支之前，委任一名司庫(或一名選舉開支代理人)。此舉是為了確保候選人就選舉活動收取的所有選舉捐贈及招致的所有開支均妥善載錄於帳簿及紀錄上；

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<sup>2</sup> 《條例》第 19(3)條規定，任何未開銷或未使用的捐贈，必須給予該候選人所選擇的慈善機構或屬公共性質的信託。該條例第 19(4)條規定，任何超逾選舉開支最高限額的捐贈，亦須給予該等慈善機構或信託。

- (b) 所有有關選舉活動的選舉捐贈應在切實可行的範圍內盡快載錄於帳簿及紀錄內。現金及支票的選舉捐贈應在切實可行的範圍內盡快(最好在收到後三個工作天內)存放於候選人一個專供他／她的選舉活動之用的獨立銀行帳戶內；
  - (c) 候選人及司庫(或選舉開支代理人)應確保保存一本現金帳簿，以記錄所有收取的選舉捐贈及支付的選舉開支，並應定期進行銀行對帳；及
  - (d) 所有收取的選舉捐贈及支付的選舉開支，均應附上單據證明，並妥善存檔。
9. 候選人亦應注意，在申索表格及選舉申報書內，須就選舉申報書內選舉開支所包括的所有未支付索款，述明預定支付索款的時間表。於付清索款後的 30 天內，候選人須把每項 500 元或以上的選舉開支的發票及付款收據，交予總選舉事務主任。
10. 如重用舊物資作選舉用途(例如重新使用舊的宣傳板)，重新修整舊物資所招致的費用和其估計價值，均須計入候選人的選舉開支內。對於符合申索資格的候選人而言，重新修整舊物資所招致的費用會被計算入候選人可獲發還的金額內，但舊物資的估計價值就不會計算入候選人可獲發還的金額內。重用其他舊的物品作選舉用途亦會使用上述的原則處理。
11. 任何組織或個人給予候選人用以支付或有助於支付其選舉開支的任何財政利益，均應申報為選舉捐贈，並記帳於選舉申報書內。任何免費或以折扣價獲取的貨品及服務，均屬實物抵付形式的選舉捐贈，其估計合理價值應納入選舉申報書，同時列為選舉捐贈及選舉開支(如適用)。由政治團體或任何組織舉辦的籌款活動，如沒有特別提及候選人，則不被計算為候選人的選舉活動。不過，該等政治團體或組織給予候選人的任何捐獻，均須記錄為候選人收取的選舉捐贈。
12. 候選人應確保核數師在任何合理時間均可取用所有紀錄、文件、帳簿、帳目和憑單，並取得核數師認為根據《香港鑒證業務準則》進行核證工作所需的資料和解釋。
13. 候選人如在選舉申報書或任何接受選舉捐贈預先申報書及聲明書內，作出其明知或理應知道屬虛假達關鍵程度或具誤導性達關鍵程度的陳述，即屬作出《條例》第 20 條界定的舞弊行為，可被判罰款 500,000 元及監禁七年。
14. 就選舉開支及選舉捐贈而言，候選人及其司庫(或其選舉開支代理人)應參考現行選舉管理委員會的《立法會選舉活動指引》，特別是關於「選舉開支及選舉捐贈」的章節和關於「可被算為選舉開支的開支項目」的附錄。

15. 如候選人獲政府發還相等於申報選舉開支的款額，而根據相關法例有關候選人是無權獲得全部或部分已付的款額，則有關候選人必須立即安排向香港特別行政區政府歸還多獲批發的款額。任何未歸還的款額，可作為拖欠政府的民事債項予以追討。

## 核數師須知

### *背景資料*

16. 根據《規例》，申索必須由候選人以申索表格作出，並須在上文第 6 段指明的提交選舉申報書期限的通常辦公時間內，由候選人或其代理人親自送交總選舉事務主任。申索表格須連同一份選舉申報書及一份核數師報告。
17. 《規例》中訂明的核數師職責詳載於上文第 4 段。經徵詢香港會計師公會的意見後，核數師應根據香港鑒證業務準則第 3000 號(經修訂)「非審核或審閱過往財務資料之鑒證工作」進行核證工作。

### *聘書*

18. 候選人必須清楚理解核數師所提供的服務性質，並與核數師達成協議，這點非常重要。為免產生誤解，有關協議應以聘書方式訂立。核數師接受候選人聘用前，應先行就聘書條款與候選人達成協議。

### *計劃和進行核證工作*

19. 決定擔負這項核證工作的核數師應熟悉相關的條例和指引，例如：
  - (a) 《條例》(第 554 章)第 6 部；
  - (b) 根據《緊急情況(換屆選舉日期)(第七屆立法會)規例》(第 241L 章)發出的指引；以及
  - (c) 《立法會選舉活動指引》，尤其是關於「選舉開支及選舉捐贈」的章節及關於「可被算為選舉開支的開支項目」的附錄。
20. 核數師應進行合理核證工作使他／她就選舉申報書是否符合《條例》第 37(1)(a)及 2(b)(i)及(v)條得出合理結論。如有疑問，核數師應參考相關的條例／規例及《立法會選舉活動指引》，並在適當的情況下要求選舉事務處作出澄清。
21. 核數師在計劃核證工作時，應對內部監控有所了解。要取得內部監控所需的資料，核數師應考慮親臨競選場地以便對內部監控有概括的認識，以及取得關於主要供應商、義務工作者和一般競選開支等事項的資料。

22. 在進行合理核證工作時，核數師為了作出結論，應採取他／她認為按當時情況所必要的程序<sup>3</sup>，並從候選人取得一切他／她認為必需的資料及解釋。
23. 核數師應明瞭與候選人選舉開支會計帳目有關的核數風險。因此，對於候選人有可能招致的選舉開支的特別事項，核數師應格外留意，其中包括：
- (a) 選舉開支指於選舉期間或選舉之前或後，一名候選人或代表候選人的選舉開支代理人為促使該候選人於該次選舉中當選，或為阻礙另一候選人或其他候選人當選而招致或將招致的開支，並包括包含貨品及服務而用於上述用途的選舉捐贈的價值；
  - (b) 根據《條例》第 37(2)(b)(i)條，就選舉申報書內每項 500 元或以上的選舉開支項目，候選人必須連同選舉申報書呈交發票及收據。否則，在計算須付的金額時，該項相關的選舉開支將不會被考慮在內；
  - (c) 每項選舉開支的發票及收據可包括在同一份文件內(見《條例》第 37(3)條)；
  - (d) 候選人提交的發票及收據需載有足夠資料，包括：
    - (i) 日期；
    - (ii) 開支項目的詳情(即貨品或服務的資料和金額)；
    - (iii) 提供貨品或服務的機構或人士(非候選人本人)的資料；及
    - (iv) 證明提供貨品或服務的機構或人士(非候選人本人)已全數收取有關款額的資料(例如收款人士的姓名及簽署，或收款機構的蓋章或代表簽署)；
  - (e) 如候選人於選舉申報書所申報的選舉開支項目內，有包含貨品及服務而價值 1,000 元以上的選舉捐贈(包括來自同一捐贈者的多次選舉捐贈)，候選人必須向捐贈者發出「劃一格式選舉捐贈收據」，並根據《條例》第 37(2)(b)(ii)條連同選舉申報書呈交收據副本；
  - (f) 除供應商或發行者親身簽署作修改外，不得修改發票及收據；

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<sup>3</sup> 核數師採取的程序一般包括：

- (a) 進行交易事項測試；
- (b) 了解有關的會計系統及監控程序，以評估其是否足以作為擬備有關申報選舉開支帳目的根據，並確定候選人有否備存妥善的帳簿和紀錄；
- (c) 評估候選人在擬備申報選舉開支帳目時所作的重要估計和判斷；以及
- (d) 衡量申報選舉開支帳目所載資料整體上是否充分。

- (g) 在選舉申報書及申索表格內，須就選舉申報書內選舉開支所包括的所有未支付索款，述明預定支付索款的時間表。於付清索款後的 30 天內，候選人須把每項 500 元或以上的選舉開支的發票及付款收據，交予總選舉事務主任；
- (h) 一般選舉開支可包括：
- (i) 支付有關競選活動而聘用的代理人及助理的費用及津貼，包括交通費。(註：如代理人及／或助理為現任議員所僱用的職員，而該議員正尋求連任，必須適當地分攤有關職員的薪酬開支，並在選舉申報書內申報)；
  - (ii) 代理人及助理在投票日及之前用於膳食及飲品的費用；
  - (iii) 設計及製作選舉廣告的費用，例如：橫額、招牌、標語牌、海報、傳單、宣傳小冊子、錄影及錄音、電子訊息、為促使某候選人或阻礙其他候選人當選的各種刊物或宣傳物品(註：在選舉後向選民致謝的宣傳物品所引致的開支不會被計算為選舉開支)；
  - (iv) 展示及拆除選舉廣告所招致的費用，包括工資。如有選舉廣告在選舉管理委員會指定的限期前仍未拆除，則由政府部門拆除這些選舉廣告，而所收取的費用，亦應包括在內；
  - (v) 有關部門拆除未獲授權而展示的選舉廣告所招致的費用；
  - (vi) 有關競選活動而租用地方的費用(註：(a)如現任議員正尋求連任，並沿用其議員辦事處，必須適當地分攤有關租金費用，並在選舉申報書內申報。應向業主取得相關發票及收據，而非由該議員自行發出。(b)如候選人(非現任議員)租用部分現任議員的辦事處時，必須適當地分攤有關租金費用，並在選舉申報書內申報。相關發票及收據應由該分攤租金的收取人發出)；
  - (vii) 有關競選活動使用的文具費用；
  - (viii) 有關競選活動的運作／雜項費用，例如影印、租用電話線及圖文傳真線(註：選舉按金不會被計算為選舉開支)；
  - (ix) 郵寄宣傳物品的郵費；
  - (x) 因競選租用交通工具的費用；

- (xi) 利用車輛進行宣傳的費用(備註：如車輛是由任何人士在不收取費用的情況下借給候選人使用，候選人除須將上述免費提供的貨品或服務申報為選舉捐贈外，亦須於其選舉申報書內申報租賃同類車輛的估計市價)；
- (xii) 利用傳媒、的士或其他公共交通工具作宣傳的廣告費用；
- (xiii) 舉行選舉聚會的費用，包括場地收費；
- (xiv) 選舉代理人及助理的 T 恤、臂章、帽子等及其他識別身分物品的費用；
- (xv) 舊宣傳板重新修整所招致的費用和其估計價值；
- (xvi) 候選人在選舉期間(指由 2020 年 7 月 18 日起，至 2020 年 7 月 31 日止的期間)，就其身分(如：行政長官、立法會、區議會或鄉議局議員、鄉事委員會主席、副主席或執行委員會委員或鄉郊代表)，發布所做工作的詳細資料的文件所招致的費用；
- (xvii) 候選人所屬政治團體或組織因推廣其競選所招致的費用(註：宣傳政治團體或組織政綱的聚會，如非明確提及候選人者，則所招致的費用不會被計算為選舉開支。);
- (xviii) 就進行競選諮詢法律／專業意見的費用(如(a)候選人聘用其律師查核競選宣傳小冊子以確保所載的內容不致構成誹謗，(b)候選人聘用建築專業人士就豎設選舉廣告提供意見或進行工程)。(註：(a)就一般選舉法律的詮譯／應用諮詢法律意見所招致的費用，包括指定項目是否被視為「選舉開支」及「選舉捐贈」，及(b)就分攤開支為選舉有關的開支及其他用途的開支而諮詢專業意見所招致的費用，均不會被計算為選舉開支。);
- (xix) 用以資助候選人競選活動的貸款所招致的利息(就免息貸款而言，所豁免的利息應申報為選舉捐贈並應計入選舉開支。有關人士應參考市場的利率評估一個合理的金額。);
- (xx) 為一位候選人組織推廣活動所提供的津貼乃一種選舉捐贈，應被計算為選舉開支(例如：(a)某組織為促使某候選人當選而舉行活動，給予有關活動工作人員的津貼，及／或(b)該組織就有關活動給予的贊助。);

- (xxi) 雖然某些人士或會免費為候選人工作、供應貨物、勞力或服務(義務服務除外)，此等項目之合理估計收費，與顧客通常享有的折扣或優惠的差額，實為一項選舉開支(此等開支會相應被算為供應者所給予的選舉捐贈)；
- (xxii) 由於提供義務服務而附帶給予的貨品；
- (xxiii) 為推廣候選人而進行的慈善活動所使用的費用；及
- (xxiv) 為攻擊競選對手而展開任何負面宣傳所使用的費用。

24. 核數師應注意，正如大部分接受捐款的機構一樣，在信納選舉捐贈紀錄是否完整無缺上，本身是有局限的。因此，要確定有多少(如有的話)未予記錄的選舉捐贈是不可能的。此外，由於選舉捐贈的財物和服務既是捐贈亦是開支，因此也不可能確定所有開支已予以記錄。雖然如此，核數師應提高警覺，留意是否有可疑情況，令人懷疑申報選舉開支的帳目並不完整。例如，如果競選開支遠超捐款數額，或銀行戶口的對帳工作有欠妥當，即表示可能有些現金收入(通過選舉捐贈或貸款形式)未予記錄。核數師應查問有關開支作了何等用途。核數師在估計實物選舉捐贈的合理價值時，應一併考慮相關的實務事宜。
25. 如有需要，核數師亦應向候選人查問，以確保候選人的所有選舉開支均參照《立法會選舉活動指引》，尤其關於「選舉開支及選舉捐贈」的章節及關於「可被算為選舉開支的開支項目」的附錄的規定予以記錄。

*符合《條例》第 37(1)(a)條的規定*

26. 關於符合《條例》第 37(1)(a)條規定方面，核數師要保證開支的完整和準確並非易事，因為要斷定候選人的帳簿和紀錄是否載有與選舉有關的所有交易事項並不是切實可行的。鑑於上述情況，核數師應執行適當程序，以支持其有關選舉申報書是否在所有要項上均符合《條例》第 37(1)(a)條的結論，即在選舉申報書內的申報選舉開支帳目，已開列候選人所提供給核數師的帳簿及紀錄上所載列的候選人選舉開支。

*符合《條例》第 37(2)(b)(i)及(v)條的規定*

27. 關於符合《條例》第 37(2)(b)(i)及(v)條規定方面，核數師應確保候選人是否已按照該條款的規定，保存足夠的紀錄以符合文件證明的要求。

## 聲明書

28. 如有需要，核數師應向候選人獲取一份聲明書，就核數師認為對其提出結論十分重要的事情作出聲明。例如，核數師應向候選人獲取書面保證，述明候選人並不察覺有任何違反《條例》第 37(1)(a)及(2)(b)(i)及(v)條規定的事情。

## 報告

29. 如核數師認為候選人並未正當地擬備選舉申報書(載有申報的選舉開支帳目)，又或者核數師未能獲取所有必需的資料及解釋以進行合理核證工作，他／她應根據香港鑒證業務準則第 3000 號(經修訂)，在核數師報告中提出適當的保留意見。
30. 如核數師認為存在任何其他不符合《條例》第 37(1)(a)及(2)(b)(i)及(v)條規定的情況，而該等情況是具關鍵性的，他／她應全面披露有關事項。如可能的話，他／她應根據香港鑒證業務準則第 3000 號(經修訂)，在核數師報告中量化該等不符合規定的情況所造成的影響。

## 核數師報告樣本

31. 核數師報告樣本載於**附件**。

選舉事務處  
2020 年 8 月



## 附件

### 2020 年立法會換屆選舉 申報選舉開支的相關政府付款的申索 選舉申報書(連同申報選舉開支帳目) 獨立核數師鑒證報告樣本

#### 獨立核數師鑒證報告

致(選區／界別名稱、候選人姓名)(「候選人」)

我們已根據政制及內地事務局局長就《緊急情況(換屆選舉日期)(第七屆立法會)規例》(第 241L 章)第 10 條發出的《2020 年立法會換屆選舉申報選舉開支的相關政府付款的申索指引》，對隨附有關 2020 年立法會換屆選舉(「選舉」)的候選人的選舉申報書內 A 部至 G 部所載的申報選舉開支帳目進行合理鑒證。

#### 候選人的責任

候選人須遵從《選舉(舞弊及非法行為)條例》(第 554 章)(「有關條例」)第 37(1)及(2)條的規定，擬備選舉申報書並對此負責。

#### 核數師的獨立性和質量控制

我們遵守香港會計師公會(「公會」)頒布的《職業會計師道德守則》中對獨立性及其他職業道德的要求，有關要求基於誠信、客觀、專業勝任能力和應有的關注、保密及專業行為的基本原則而制定的。

本事務所應用香港質量控制準則第 1 號<sup>1</sup>，因此保持一個完整的質量控制制度，包括制定將有關遵守職業道德要求、專業準則、以及適用的法律及監管要求的政策和程序守則。

#### 核數師的責任

我們的責任是根據我們所執行程序的結果，就選舉申報書是否在所有要項上均符合有關條例第 37(1)(a)及(2)(b)(i)及(v)條作出獨立意見，並向閣下報告<sup>2</sup>。

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<sup>1</sup> 香港質量控制準則第 1 號「會計師事務所對執行財務報表審計和審閱、其他鑒證和相關服務業務實施的質量控制」。

<sup>2</sup> 核數師可按照其風險管理政策並參考 Professional Risk Management Bulletin No. 2 “Auditors’ Duty of Care to Third Parties and The Audit Report”，在此或報告的其他地方，闡明其須予負責的對象。

我們根據公會頒布的香港鑒證業務準則第 3000 號(經修訂)「非審核或審閱過往財務資料之鑒證工作」，並參考香港特別行政區政府選舉事務處於 2020 年 8 月發出的《2020 年立法會換屆選舉申報選舉開支的相關政府付款的申索－立法會選舉候選人和候選人的獨立核數師須知》(《須知》)進行鑒證工作。我們已計劃及執行有關的工作，以對以下的意見獲取合理保證。

合理鑒證工作包括執行《須知》所訂的程序，以及以抽查方式查核選舉申報書內有關申報選舉開支帳目所載數額及披露事項的憑證，亦包括評估候選人於擬備申報書內有關申報選舉開支帳目時所作的重大估計和判斷。

我們相信，我們所獲得的憑證能充足和適當地為我們的意見提供基礎。

### 固有的局限

鑑於與選舉相關的交易的性質，我們無法於切實可行的範圍內確定候選人的帳簿及紀錄是否已包括所有有關交易。因此，我們在進行工作時，均以取得一切認為必需的資料及解釋為目標，務求獲得充分的憑證，以合理地確定選舉申報書是否在所有要項上均符合有關條例第 37(1)(a)條的規定，即在選舉申報書內的申報選舉開支帳目，已開列候選人所提供給我們的帳簿及紀錄上所載列的候選人選舉開支；以及選舉申報書內的申報選舉開支是否在所有要項上均符合有關條例第 37(2)(b)(i)及(v)條的規定。

### 意見<sup>3</sup>

在上文所述的基礎上，我們認為：

- 選舉申報書在所有要項上均符合有關條例第 37(1)(a)條的規定，即在選舉申報書內的申報選舉開支帳目，已開列候選人所提供給我們的帳簿及紀錄上所載列的候選人選舉開支；及
- 選舉申報書內申報的選舉開支在所有要項上均符合有關條例第 37(2)(b)(i)及(v)條的規定。

### 擬供使用者及用途

本報告專供候選人提交香港特別行政區政府選舉事務處之用，並不擬、亦不得供任何其他人士作任何其他用途。

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<sup>3</sup> 在核數師發表保留結論或無法表示結論或否定結論的情況下，核數師須根據香港鑒證業務準則第 3000 號(經修訂)第 69(1)(v)段的要求去修改核數師報告。進一步的指引於香港鑒證業務準則第 3000 號(經修訂)第 74 至 77、A183、A189 至 A192 段列載。

[事務所名稱]

[\*執業會計師／會計師]

[核數師地址]

香港

[日期]

\*請刪去不適用者。